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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
 Date: November 23, 2005 Name: Gustavo Siller, Jr. Signature:

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appn. of: Atsushi Magara

Appln. No.: 10/600,938

Filed: June 20, 2003

For: ROTARY HEAD WITH SMALL
OUTPUT DIFFERENCE AND
TAPE-MEDIUM RECORDING
AND PLAYBACK APPARATUS
USING THE SAME

Attorney Docket No: 9281-4578

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Examiner:

Art Unit: 2651

TRANSMITTAL

Sir:

Attached is/are:

- Transmittal Letter (in duplicate); Second Supplemental Information Disclosure Statement, PTO-1449; Copy of Notification of Refusal dated August 23, 2005 for corresponding Korean Patent Application 2003-39685 and reference C1
- Return Receipt Postcard

Fee calculation:

- No additional fee is required.
- Small Entity.
- An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____.)
- An additional filing fee has been calculated as shown below:

| | Claims Remaining After Amendment | | Highest No. Previously Paid For | Present Extra | Rate | Add'l Fee | or | Rate | Add'l Fee |
|---|-------------------------------------|-------|------------------------------------|------------------|---------|-----------|----|---------|-----------|
| Total | | Minus | | | x \$9= | | | x \$18= | |
| Indep. | | Minus | | | x 43= | | | x \$86= | |
| First Presentation of Multiple Dep. Claim | | | | | +\$145= | | | +\$290= | |
| | | | | | Total | \$ | | Total | \$ |

Fee payment:

- A check in the amount of \$_____ is enclosed.
- Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
- Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

November 23, 2005

Date

Gustavo Siller, Jr. (Reg. No. 32,305)



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Atsushi Magara

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SECOND SUPPLEMENTAL INFORMATION DISCLOSURE STATEMENT

In accordance with the duty of disclosure under 37 C.F.R. §1.56 and §§1.97-1.98, and more particularly in accordance with 37 C.F.R. §1.97(b), Applicant hereby cites the following reference(s):

| No. | Date of Publication |
|-----------|---------------------|
| 56-124112 | 09/1981 |
| | |

Applicant is enclosing Form PTO-1449 (one sheet), along with a copy of each listed reference for which a copy is required under 37 C.F.R. §1.98(a)(2). As each of the listed references is in English, no further commentary is believed to be necessary, 37 C.F.R. §1.98(a)(3). Also enclosed is a copy of the Notification of Refusal which issued on August 23, 2005 for corresponding Korean Patent Application No. 2003-39685. Applicant respectfully requests the Examiner's consideration of the above reference(s) and entry thereof into the record of this application.

By submitting this Statement, Applicant is attempting to fully comply with the duty of candor and good faith mandated by 37 C.F.R. §1.56. As such, this Statement is not intended to constitute an admission that any of the enclosed references, or other information referred to therein, constitutes "prior art" or is otherwise "material to patentability," as that phrase is defined in 37 C.F.R. §1.56(a).

Applicant has calculated no fee to be due in connection with the filing of this Statement. However, the Director is authorized to charge any fee deficiency associated with the filing of this Statement to a deposit account, as authorized in the Transmittal accompanying this Statement.

Respectfully submitted,

November 23, 2005
Date



Gustavo Siller, Jr. (Reg. No.32,305)



NOV 28 2005

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|---|---------------------------------|-------------------------------|
| LIST OF PATENTS AND PUBLICATIONS FOR APPLICANT'S INFORMATION DISCLOSURE STATEMENT (use several sheets if necessary) | SERIAL NO. 10/600,938 | CASE NO. 9281/4578 |
| | FILING DATE 6/20/2003 | GROUP ART UNIT 2651 |
| APPLICANT(S): Atsushi Magara | | |

REFERENCE DESIGNATION **U.S. PATENT DOCUMENTS**

FOREIGN PATENT DOCUMENTS

| FOREIGN PATENT DOCUMENTS | | | | | | |
|--------------------------|----|-----------------|---------|---------|-----------------|--------------------|
| EXAMINER INITIAL | | DOCUMENT NUMBER | DATE | COUNTRY | CLASS/ SUBCLASS | TRANSLATION YES NO |
| | C1 | 56-124112 | 09/1981 | JP | | X |
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| EXAMINER | DATE CONSIDERED |
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EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609; Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.